

Report No. 4b-2.

ALL Reciprocal Category

Differences Included

**"Intragovernmental Closing Package Reciprocal Category Detail  
Report for FY 2005"  
for Agency 64  
Tennessee Valley Authority  
Detail Report**

**Reciprocal Category**

**01 - Securities Issued by Federal Agencies Under General & Special Authority**

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
95 Independent 95	\$0	\$595,000	(\$595,000)	100.0%
<b>Totals:</b>	<b>\$0</b>	<b>\$595,000</b>	<b>(\$595,000)</b>	<b>100.0%</b>

**02 - Federal Interest Receivable/Federal Interest Payable**

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$1,000,000	\$1,000,000	\$0	0.0%
89 Department of Energy	\$2,000,000	\$0	\$2,000,000	NA
<b>Totals:</b>	<b>\$3,000,000</b>	<b>\$1,000,000</b>	<b>\$2,000,000</b>	<b>66.7%</b>

**03 - Interest Revenue & Expense, Gains & Losses on Federal Investments**

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$0	\$1,000,000	(\$1,000,000)	100.0%
<b>Totals:</b>	<b>\$0</b>	<b>\$1,000,000</b>	<b>(\$1,000,000)</b>	<b>100.0%</b>

**05 - Interest Revenue & Expense on Federal Borrowings and Other Interest Expense &**

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$3,000,000	\$0	\$3,000,000	NA
89 Department of Energy	\$1,000,000	\$0	\$1,000,000	NA
<b>Totals:</b>	<b>\$4,000,000</b>	<b>\$0</b>	<b>\$4,000,000</b>	<b>NA</b>

**18 - Financing Sources Transferred In/Out Without Reimbursement**

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
97 Office of the Secretary of	\$0	\$100,000	(\$100,000)	100.0%
<b>Totals:</b>	<b>\$0</b>	<b>\$100,000</b>	<b>(\$100,000)</b>	<b>100.0%</b>

**21 - Employee Benefit Contributions Receivables and Payables**

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
16 Department of Labor	\$85,000,000	\$84,364,000	\$636,000	0.7%
<b>Totals:</b>	<b>\$85,000,000</b>	<b>\$84,364,000</b>	<b>\$636,000</b>	<b>0.7%</b>

**22 - Accounts Receivable, Accounts Payable, and Other Liabilities**

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
13 Department of Commerce	\$0	\$7,000	(\$7,000)	100.0%
14 Department of Interior	\$0	\$24,000	(\$24,000)	100.0%
15 Department of Justice	\$0	\$53,000	(\$53,000)	100.0%

## "Intragovernmental Closing Package Reciprocal Category Detail Report for FY 2005" for Agency 64, Continued

31	U.S. Nuclear Regulatory	\$0	\$2,778,000	(\$2,778,000)	100.0%
68	Environmental Protection	\$0	\$49,000	(\$49,000)	100.0%
69	Department of Transportation	\$0	(\$168,000)	\$168,000	-100.0%
80	National Aeronautics and Space	\$0	\$10,000	(\$10,000)	100.0%
89	Department of Energy	\$36,000,000	\$30,000,000	\$6,000,000	16.7%
95	Independent 95	\$0	\$4,378	(\$4,378)	100.0%
97	Office of the Secretary of	\$20,000,000	\$9,500,000	\$10,500,000	52.5%
99	Treasury General Fund	\$1,000,000	\$0	\$1,000,000	NA
<b>Totals:</b>		<b>\$57,000,000</b>	<b>\$42,257,378</b>	<b>\$14,742,622</b>	<b>25.9%</b>

## 23 - Federal Advances/Federal Advances from Others and Federal Prepayments/Federal

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>		
13	Department of Commerce	\$0	\$90,000	(\$90,000)	100.0%
14	Department of Interior	\$0	\$2,000	(\$2,000)	100.0%
68	Environmental Protection	\$0	\$359,000	(\$359,000)	100.0%
69	Department of Transportation	\$0	\$8,473,000	(\$8,473,000)	100.0%
80	National Aeronautics and Space	\$0	\$20,000	(\$20,000)	100.0%
95	Independent 95	\$0	\$3,527	(\$3,527)	100.0%
99	Treasury General Fund	\$13,000,000	\$0	\$13,000,000	NA
<b>Totals:</b>		<b>\$13,000,000</b>	<b>\$8,947,527</b>	<b>\$4,052,473</b>	<b>31.2%</b>

## 24 - Intra-governmental buy/sell costs/revenues

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>		
00	Partner Undefined	(\$1,000,000)	\$0	(\$1,000,000)	NA
13	Department of Commerce	\$0	\$167,000	(\$167,000)	100.0%
14	Department of Interior	\$1,000,000	\$683,000	\$317,000	31.7%
15	Department of Justice	\$0	\$69,000	(\$69,000)	100.0%
20	Department of the Treasury	\$0	\$1,000,000	(\$1,000,000)	100.0%
31	U.S. Nuclear Regulatory	\$28,000,000	\$27,457,000	\$543,000	1.9%
47	General Services Administration	\$3,000,000	\$6,000,000	(\$3,000,000)	50.0%
68	Environmental Protection	\$1,000,000	\$396,000	\$604,000	60.4%
69	Department of Transportation	\$0	(\$77,000)	\$77,000	-100.0%
70	Department of Homeland	\$6,000,000	\$7,000,000	(\$1,000,000)	14.3%
80	National Aeronautics and Space	\$0	\$337,000	(\$337,000)	100.0%
89	Department of Energy	\$77,000,000	\$71,000,000	\$6,000,000	7.8%
95	Independent 95	\$10,000,000	\$2,332,945	\$7,667,055	76.7%
97	Office of the Secretary of	\$133,000,000	\$53,500,000	\$79,500,000	59.8%
<b>Totals:</b>		<b>\$258,000,000</b>	<b>\$169,864,945</b>	<b>\$88,135,055</b>	<b>34.2%</b>

## 26 - Benefit program Costs/Revenues

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>		
00	Partner Undefined	\$1,000,000	\$0	\$1,000,000	NA
16	Department of Labor	\$60,000,000	\$55,366,000	\$4,634,000	7.7%
24	Office of Personnel	\$2,000,000	\$2,000,000	\$0	0.0%
99	Treasury General Fund	\$72,000,000	\$0	\$72,000,000	NA

## "Intragovernmental Closing Package Reciprocal Category Detail Report for FY 2005" for Agency 64, Continued

<b>Totals:</b>		<b><u>\$135,000,000</u></b>	<b><u>\$57,366,000</u></b>	<b><u>\$77,634,000</u></b>	<b><u>57.5%</u></b>
<b>29 - Uncategorized - SGLs that are NOT assigned to any other category</b>					
<b><u>Trading Partner</u></b>	<b><u>Agency</u></b>	<b><u>Partner</u></b>	<b><u>Difference</u></b>		
<b>68 Environmental Protection</b>	\$0	\$17,000	<b>(\$17,000)</b>	<b>100.0%</b>	
<b>99 Treasury General Fund</b>	\$36,000,000	\$0	<b>\$36,000,000</b>	<b>NA</b>	
<b>Totals:</b>	<b><u>\$36,000,000</u></b>	<b><u>\$17,000</u></b>	<b><u>\$35,983,000</u></b>	<b><u>100.0%</u></b>	
<b>Grand</b>	<b><u>\$591,000,000</u></b>	<b><u>\$365,511,850</u></b>	<b><u>\$225,488,150</u></b>	<b><u>38.2%</u></b>	

All Reciprocal Categories, including Category 29 (Unassigned), are included. Trading Partner 99, General Fund, as well as the Judiciary and Legislative Branches, are included. Intragovernmental Imputed Cost activity is excluded.

Intadepartmental Amounts Excluded